

**EXHIBIT B**

**Additional Interested Parties or Their Affiliates, Which Paul Hastings Represents  
or Has Represented in the Past in Matters *Unrelated* to the Title III Cases<sup>1</sup>**

Interested Parties	Relationship to Debtors	Clients & Their Affiliates
[01W]	Litigation Parties	Not a client. Entities related to parent are current clients.
[02W]	Litigation Parties	Not a client. Entities related to parent are current clients.
[03W]	Litigation Parties	Not a client. Entities related to parent are current clients.
[04W]	Litigation Parties	Not a client. Related entity is a current client.
[27W] [08Y]	Litigation Parties	Current client. Entity related to parent is also a current client.
[29W]	Litigation Parties	Not a client. Entities related to parent are current clients.
[33W]	Litigation Parties	Not a client. Parent is a current client.
[01Y]	Litigation Parties	Not a client. A related entity is a former client and related entities are current clients.
Badillo Saatchi & Saatchi, Inc.	Litigation Parties	Not a client. Parent is a current client.
Berkeley Research Group, LLC	Professionals	Current client. Entities related to parent are also current clients.
Dragados USA, Inc.	Parties Filing Lift Stay Motions	Not a client. Entity related to parent is a current client.
Nuveen Asset Management LLC	Parties Filing Notice of Appearance	Not a client. Entities related to parent are current clients.
Quest Diagnostics of Puerto Rico, Inc.	Litigation Parties	Not a client. Entities related to parent are former clients.
P. Schoenfeld Asset Management LP	Parties Filing Notice of Appearance	Former client. Related entities are also former clients.
Puerto Rico Solar Energy Industries Association Corp	Other	Not a client. Entities related to parent are former clients.
Solar Energy Industries Association	Other	Former client. Related entities are also former clients.

<sup>1</sup> Please note that several individuals identified in Exhibit A have submitted a Notice of Participation or a response to the omnibus claim objections in the Title III Cases. While Paul Hastings does not believe that it has any connection to these individuals, Paul Hastings does not have sufficient information to definitively determine whether or not it has any connection to these individuals.